CHAPTER 28

LABOR AND INDUSTRY

HOUSE BILL 98-1097

BY REPRESENTATIVES Leyba and S. Williams; also SENATOR Matsunaka.

AN ACT

CONCERNING THE CONSISTENCY OF THE DEFINITION OF THE TERM "EMPLOYER" UNDER THE "COLORADO EMPLOYMENT SECURITY ACT" WITH SUCH TERM UNDER THE "FEDERAL UNEMPLOYMENT TAX ACT".

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 8-70-113 (1) (a), Colorado Revised Statutes, is amended to read:

8-70-113. Employer - definition. (1) "Employer" means:

- (a) (I) Any employing unit which THAT, after December 31, 1985, AND PRIOR TO JANUARY 1, 1999, had in employment at least one individual performing services at any time; except that this paragraph (a) shall not apply to employing units for which service in employment, as defined in sections 8-70-118 to 8-70-121, is performed.
 - (II) ANY EMPLOYING UNIT THAT, AFTER DECEMBER 31, 1998:
- (A) PAID WAGES OF ONE THOUSAND FIVE HUNDRED DOLLARS OR MORE DURING ANY CALENDAR QUARTER IN THE CALENDAR YEAR OR THE PRECEDING CALENDAR YEAR; OR
- (B) EMPLOYED AT LEAST ONE INDIVIDUAL IN EMPLOYMENT FOR SOME PORTION OF THE DAY ON EACH OF TWENTY DAYS DURING THE CALENDAR YEAR OR DURING THE PRECEDING CALENDAR YEAR, EACH DAY BEING IN A DIFFERENT CALENDAR WEEK.
- (III) AFTER DECEMBER 31, 1998, THIS PARAGRAPH (a) SHALL NOT APPLY TO EMPLOYING UNITS FOR WHICH SERVICE IN EMPLOYMENT, AS DEFINED IN SECTIONS 8-70-118 TO 8-70-121, IS PERFORMED.
 - (II) (IV) For purposes of this paragraph (a), employment shall include service

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

which THAT would constitute employment but for the fact that such service is deemed to be performed entirely within another state pursuant to an arrangement entered into in accordance with section 8-72-110 (3) by the division and an agency charged with the administration of any other state or federal unemployment compensation law.

(III) (V) For the purposes of this paragraph (a), if any calendar week includes both December 31 and January 1, the days of that week up to January 1 shall be deemed one calendar week and the days beginning January 1 another such week.

SECTION 2. Effective date. This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: March 23, 1998